

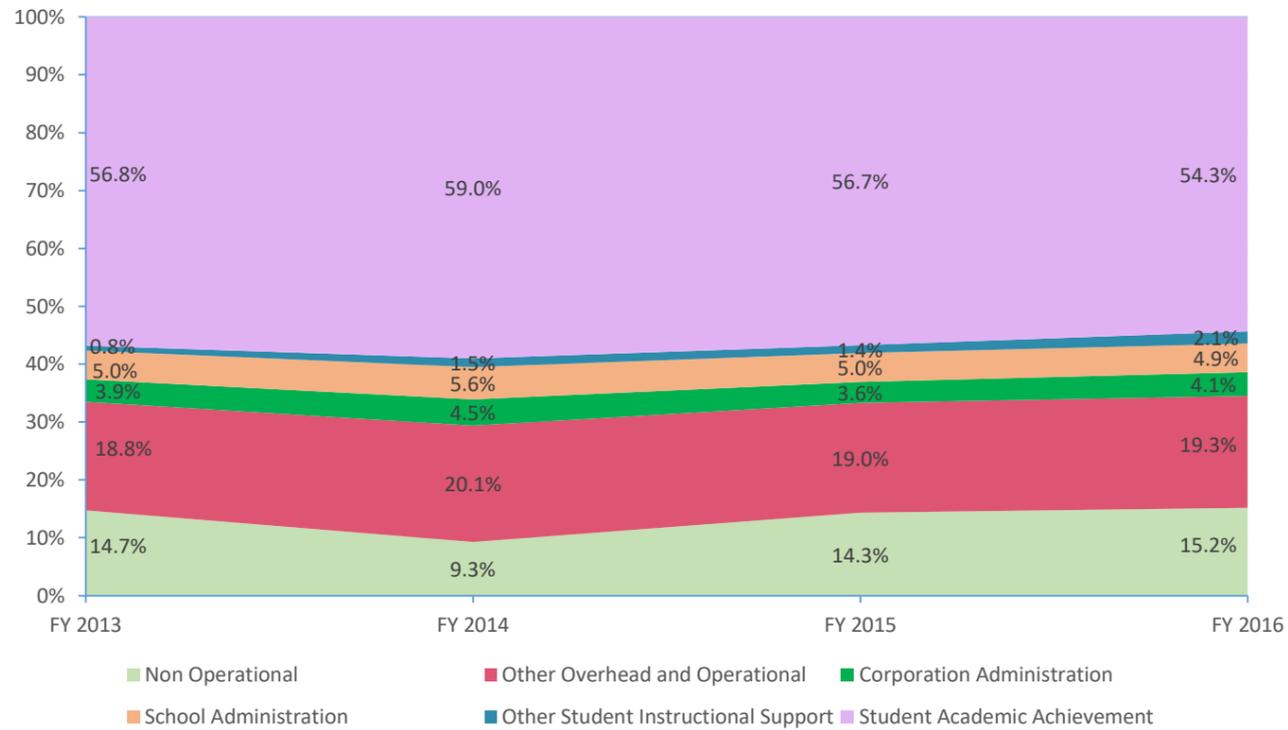
School Corporation Expenditures by Account
Biannual Financial Report Data
Scott County School District 1 (7230)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$8,806,815	57.8%	\$8,417,570	57.6%	\$8,224,628	56.8%	\$7,656,003	59.0%	\$7,751,637	56.7%	\$7,121,837	54.3%
Student Instructional Support	\$744,430	4.9%	\$890,027	6.1%	\$842,963	5.8%	\$917,288	7.1%	\$868,381	6.4%	\$924,396	7.1%
Total	\$9,551,245	62.6%	\$9,307,596	63.7%	\$9,067,591	62.6%	\$8,573,291	66.1%	\$8,620,018	63.1%	\$8,046,234	61.4%

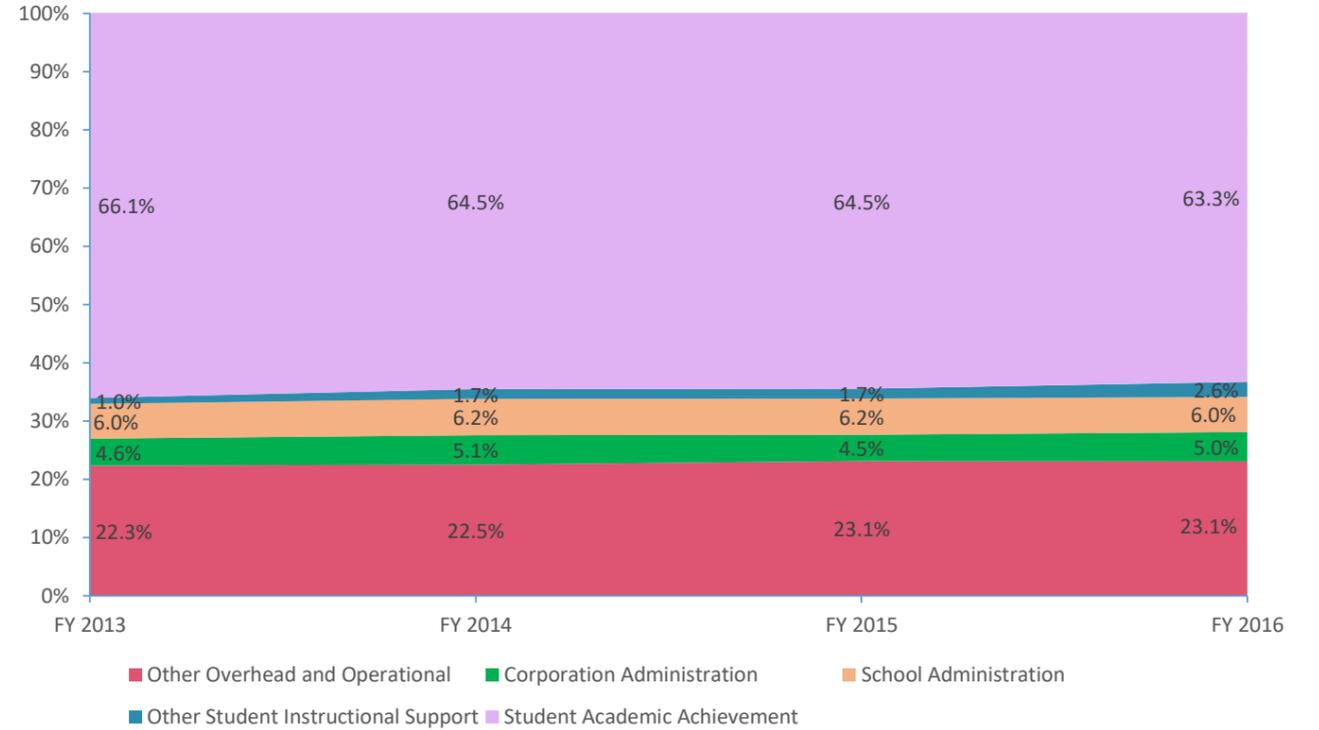
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,074,063	20.2%	\$3,442,981	23.6%	\$3,277,463	22.6%	\$3,196,194	24.6%	\$3,086,916	22.6%	\$3,072,837	23.4%
Non Operational	\$2,622,491	17.2%	\$1,863,486	12.8%	\$2,133,006	14.7%	\$1,202,800	9.3%	\$1,958,614	14.3%	\$1,989,043	15.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,696,553	37.4%	\$5,306,467	36.3%	\$5,410,468	37.4%	\$4,398,994	33.9%	\$5,045,530	36.9%	\$5,061,879	38.6%

Grand Total	\$15,247,799	\$14,614,063	\$14,478,059	\$12,972,284	\$13,665,548	\$13,108,113
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Scott County School District 1 (7230)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$119,657	\$482,557	\$455,847	NA	281.0%	-5.5%
11100	Regular Programs	Elementary	\$2,099,698	\$2,816,084	\$2,006,047	\$1,946,363	-7.3%	-30.9%	-3.0%
11200	Regular Programs	Middle/Junior High	\$1,045,387	\$1,242,342	\$1,144,877	\$1,100,471	5.3%	-11.4%	-3.9%
11300	Regular Programs	High School	\$1,328,257	\$1,710,196	\$1,346,417	\$1,364,389	2.7%	-20.2%	1.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$23,328	\$0	\$0	\$0	-100.0%	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$0	\$38,281	\$40,681	NA	NA	6.3%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$36,009	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$8,276	\$3,465	\$27,488	\$2,557	-69.1%	-26.2%	-90.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$158,772	\$256,144	\$179,315	\$190,118	19.7%	-25.8%	6.0%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$298	\$150	\$0	\$0	-100.0%	-100.0%	NA
12320	Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$0	\$73	NA	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$222	\$225	\$0	\$2,901	1208.3%	1190.0%	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$10,838	\$3,865	\$150	\$173	-98.4%	-95.5%	15.3%
12520	Special Programs	Culturally Different - Compensatory	\$106,105	\$170,123	\$421,713	\$281,335	165.1%	65.4%	-33.3%
12610	Special Programs	Learning Disability	\$46,012	\$57,142	\$7,009	\$0	-100.0%	-100.0%	-100.0%
12710	Special Programs	Equal Opportunity At Risk	\$250,860	\$269,438	\$224,750	\$153,733	-38.7%	-42.9%	-31.6%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$85,215	\$83,429	NA	NA	-2.1%
12900	Special Programs	Other Special Programs	\$49,395	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$76,458	\$99,460	\$3,660	\$3,532	-95.4%	-96.4%	-3.5%
14300	Summer School Programs	High School	\$61,818	\$37,529	\$34,199	\$23,437	-62.1%	-37.5%	-31.5%
16100	Remediation	Remediation Testing	\$0	\$3,008	\$1,438	\$2,100	NA	-30.2%	46.0%
16200	Remediation	Preventive Remediation	\$1,225	\$13,326	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$37,098	\$94,272	\$101,885	\$82,158	121.5%	-12.9%	-19.4%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$43,314	\$33,000	\$27,500	\$35,750	-17.5%	8.3%	30.0%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$410,309	\$595,499	\$528,031	\$498,026	21.4%	-16.4%	-5.7%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$8,785	\$7,811	\$5,990	\$10,371	18.1%	32.8%	73.1%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$103,135	\$41,720	\$40,806	\$29,007	-71.9%	-30.5%	-28.9%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$17,896	\$28,282	\$2,851	\$1,538	-91.4%	-94.6%	-46.1%
22220	Instruction	Library/Media Services - School Library	\$216,106	\$239,652	\$161,899	\$148,102	-31.5%	-38.2%	-8.5%
22230	Instruction	Library/Media Services - Audiovisual	\$486	\$683	\$0	\$0	-100.0%	-100.0%	NA
22240	Instruction	Library/Media Services - Educational Television	\$11,573	\$0	\$559	\$0	-100.0%	NA	-100.0%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$1,645	\$20,787	\$415,211	\$204,593	12337.3%	884.3%	-50.7%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$10,506	\$13,310	\$0	\$0	-100.0%	-100.0%	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$78,720	\$147,545	\$183,376	\$211,489	168.7%	43.3%	15.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$53,341	\$185,625	\$111,489	\$89,618	68.0%	-51.7%	-19.6%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$58,599	\$146,827	\$131,680	NA	124.7%	-10.3%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$144,210	\$148,631	\$22,098	\$28,366	-80.3%	-80.9%	28.4%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$304,876	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$6,744,957	\$8,417,570	\$7,751,637	\$7,121,837	5.6%	-15.4%	-8.1%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$63,541	\$71,085	\$0	\$0	-100.0%	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$31,734	\$29,819	\$32,548	\$109,049	243.6%	265.7%	235.0%
21290	Students	Guidance Services - Other Guidance Services	\$1,732	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$34,121	\$75,287	\$86,636	\$72,201	111.6%	-4.1%	-16.7%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$66,086	\$94,653	NA	NA	43.2%
24100	School Administration	Office of The Principal	\$494,407	\$713,836	\$683,111	\$648,494	31.2%	-9.2%	-5.1%
Student Instructional Support Total			\$625,535	\$890,027	\$868,381	\$924,396	47.8%	3.9%	6.5%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$10,383	\$10,765	\$10,765	7.7%	3.7%	0.0%
23150	General Administration	Board of Education - Legal Services	\$300	\$1,485	\$0	\$0	-100.0%	-100.0%	NA
23160	General Administration	Board of Education - Promotion Expenses	\$2,999	\$6,974	\$6,454	\$22,589	653.2%	223.9%	250.0%

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Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
23210	General Administration	Executive Administration - Office of The Superintendent	\$341,890	\$509,155	\$424,832	\$425,379	24.4%	-16.5%	0.1%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$2,922	\$5,294	NA	NA	81.2%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$10,989	\$6,815	\$0	\$636	-94.2%	-90.7%	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$566	\$44,073	\$335	\$300	-47.0%	-99.3%	-10.4%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$359	\$22,112	NA	NA	6055.2%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$2,250	\$0	NA	NA	-100.0%
25750	Central Services	Personnel Services - Health Services	\$8,507	\$4,350	\$1,509	\$1,365	-84.0%	-68.6%	-9.5%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$43,251	\$45,423	\$48,769	NA	12.8%	7.4%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,101,792	\$1,406,717	\$1,332,840	\$1,280,639	16.2%	-9.0%	-3.9%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$19,466	\$29,602	\$6,055	\$11,992	-38.4%	-59.5%	98.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$79,774	\$64,644	\$21,131	\$41,700	-47.7%	-35.5%	97.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,080	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$25,048	\$12,289	\$5,284	\$5,933	-76.3%	-51.7%	12.3%
26600	Operation and Maintenance of Plant Services	Security Services	\$24,872	\$25,678	\$51,481	\$54,838	120.5%	113.6%	6.5%
26700	Operation and Maintenance of Plant Services	Insurance	\$107,284	\$82,206	\$99,805	\$86,359	-19.5%	5.1%	-13.5%
27010	Student Transportation	Service Area Direction	\$0	\$0	\$53,330	\$59,988	NA	NA	12.5%
27100	Student Transportation	Vehicle Operation	\$274,645	\$225,761	\$182,175	\$201,124	-26.8%	-10.9%	10.4%
27200	Student Transportation	Monitoring Services	\$16,856	\$20,985	\$11,029	\$11,196	-33.6%	-46.6%	1.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$65,061	\$65,436	\$70,912	\$78,295	20.3%	19.7%	10.4%
27400	Student Transportation	Purchase of School Buses	\$97,228	\$147,343	\$51,023	\$51,689	-46.8%	-64.9%	1.3%
27500	Student Transportation	Insurance on Buses	\$29,698	\$26,511	\$13,098	\$18,724	-37.0%	-29.4%	43.0%
27700	Student Transportation	Contracted Transportation Services	\$25,543	\$26,826	\$29,792	\$16,236	-36.4%	-39.5%	-45.5%
27900	Student Transportation	Other Student Transportation Services	\$0	\$0	\$742	\$0	NA	NA	-100.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$292,504	\$335,747	\$345,244	\$353,499	20.9%	5.3%	2.4%
31400	Food Services Operations	Food Purchases	\$321,424	\$342,770	\$317,213	\$259,727	-19.2%	-24.2%	-18.1%
31900	Food Services Operations	Other Food Services	\$2,165	\$3,982	\$914	\$3,689	70.4%	-7.3%	303.6%
Overhead and Operational Total			\$2,860,688	\$3,442,981	\$3,086,916	\$3,072,837	7.4%	-10.8%	-0.5%
Non Operational									
33200	Category not Specified	Community Recreation	\$15,007	\$27,775	\$12,217	\$7,169	-52.2%	-74.2%	-41.3%
33400	Category not Specified	Athletic Coaches	\$114,546	\$159,277	\$188,365	\$229,476	100.3%	44.1%	21.8%
33500	Category not Specified	Welfare Activities Services	\$35,298	\$31,914	\$29,055	\$24,893	-29.5%	-22.0%	-14.3%
33990	Other Community Services	Other	\$6,139	\$11,849	\$106,267	\$32,416	428.1%	173.6%	-69.5%
41000	Category not Specified	Land Acquisition and Development	\$442,687	\$7,510	\$4,159	\$822	-99.8%	-89.1%	-80.2%
43000	Category not Specified	Professional Services	\$0	\$1,500	\$0	\$0	NA	-100.0%	NA
44000	Category not Specified	Educational Specifications Dev.	\$0	\$0	\$2,250	\$0	NA	NA	-100.0%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$229,182	\$102,164	\$45,162	\$86,150	-62.4%	-15.7%	90.8%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$30,992	\$61,984	\$30,993	NA	0.0%	-50.0%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$48,146	\$0	\$3,078	\$0	-100.0%	NA	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$247,291	\$25,638	\$106,498	\$156,361	-36.8%	509.9%	46.8%
51100	Principal on Debt	Bonds	\$157,346	\$160,453	\$158,638	\$151,820	-3.5%	-5.4%	-4.3%
53100	Lease Rental	Buildings-Principal	\$406,996	\$473,000	\$579,000	\$561,000	37.8%	18.6%	-3.1%
54100	Advancements and Obligations	Veterans' Memorial Fund - Principal	\$11,400	\$35,593	\$5,200	\$10,350	-9.2%	-70.9%	99.0%
54200	Advancements and Obligations	Common School Fund - Principal	\$884,425	\$795,821	\$656,742	\$697,593	-21.1%	-12.3%	6.2%
Non Operational Total			\$2,598,461	\$1,863,486	\$1,958,614	\$1,989,043	-23.5%	6.7%	1.6%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$66,638	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$7,799	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$14,292	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,588	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$382,189	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$44,540	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$80,589	\$0	\$0	\$0	NA	NA	NA

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Scott County School District 1 (7230)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26492 - NO NA Social Security - 2007 Account Code	\$9,115	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA Workman's Compensation - 2007 Account Code	\$34,750	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA Workman's Compensation - 2007 Account Code	\$4,628	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$8,115	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$935	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$344,151	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$42,723	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$75,895	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$8,571	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$6,356	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$849	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$1,463	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$173	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$1,227,775	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$18,357	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$33,020	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$3,647	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,418,157	\$0	\$0	\$0	NA	NA	NA